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ECONOMIC COMMISSION FOR LATIN AMERICA

MEETING OF CONSULTANTS ON ADMINISTRATION
OF PUBLIC ENTERPRISES

Santiago, 27-29 November 1972

SUBSTANTIVE WORKING DOCUMENT

by

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. This proactive approach helps in maintaining the integrity of the financial statements and prevents any potential issues from escalating.

The second section focuses on the role of technology in modern accounting. It highlights how software solutions have revolutionized the way financial data is processed and analyzed. Automation of routine tasks not only saves time but also reduces the risk of human error.

Furthermore, the use of cloud-based systems has made it easier for businesses to access their financial information from anywhere, facilitating better decision-making and collaboration between different departments.

In conclusion, the document stresses that a strong foundation in accounting principles is crucial for any business looking to succeed in a competitive market. By adhering to best practices and leveraging technology, organizations can ensure their financial health and long-term sustainability.

It is recommended that businesses regularly update their accounting systems and seek professional advice when needed to stay compliant with the latest regulations and standards.

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The first part of the document discusses the importance of maintaining accurate records. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of the data collected. This section also outlines the various methods used to collect and analyze the data, highlighting the challenges faced during the process.

The second part of the document provides a detailed description of the experimental setup. It includes information about the equipment used, the procedures followed, and the conditions under which the data was collected. This section is crucial for understanding the context and limitations of the study.

The third part of the document presents the results of the study. It includes a series of tables and graphs that illustrate the findings. The data shows a clear trend, indicating that the variables studied are significantly related. The analysis also identifies the factors that influence the results, providing valuable insights into the underlying mechanisms.

Finally, the document concludes with a summary of the key findings and their implications. It discusses the potential applications of the research and offers suggestions for further study. The overall goal is to provide a comprehensive overview of the work and its contribution to the field.

1. Some basic aspects of the agenda and the meeting

(a) The Meeting aims at formulating a comprehensive work programme of ECLA during the next two to three years - incorporating a multi-disciplinary approach focusing on the efficiency of public enterprises in terms of management and public supervision and on their maximum contribution to the economic and social development of the nation.

(b) The broad guidelines of the work programme to be formulated are available in the Executive Secretary's "Notes for the Secretary-General on ECLA's future activities" (September 1972).

"Economic issues in the public sector

Research on this subject will need to pursue the analysis of the role of the State in the Latin American economy in the light of the system prevailing in each country. Institutional and political changes affecting the relative role of the State are of particular importance to the region.

Aspects of outstanding concern to the secretariat include the following:

- Role of the State in the economies of Latin America
- Analysis of Latin American public enterprises (criteria relating to efficiency, economic management, labour relations, relations with enterprises in the private sector, etc.).
- Problems of labour managed enterprises and labour participation.

In the context of these studies and in order to further its objectives, the secretariat's Public Administration Unit will devote special attention to enterprises in the public sector."

(c) The work programme should reflect the conditions prevalent in Latin American countries in the field of public enterprise and give due attention to any specially important problems in that area.

(d) The work programme should represent the desirable total programme, irrespective of the constraints of ECLA's available resources in the PA unit.

/(e) Selectivity

(e) Selectivity of an appropriate nature should underlie empirical pursuits of research and other activities, as regards the countries, the sectors and the enterprises.

(f) The meeting aims not at substantive, full-length discussions of country experiences, but at the formulation of ECLA's work programme which undoubtedly will be in accordance with Latin American conditions and needs in the field of public enterprise.

(g) Not only priorities of the different items of the work programme, but the time-phasing of them should be indicated, in the interest of a co-ordinated and systematic fulfillment of the programme by ECLA over a period of time.

(h) By and large the work programme may avoid a long catalogue of items but attend to the listing of a manageable set of priority areas to concentrate upon.

2. The framework of the Agenda

The major captions under which the agenda items may be classified are as follows:

- (a) Research
- (b) Advisory services
- (c) Training
- (d) Documentation
- (e) Resource identification

The above listing does not signify priorities at all. They may all be undertaken simultaneously, as per priorities indicated under each head in the following sections.

3. Research

Research in depth - a major requisite mentioned in the Executive Secretary's note - should be a basic pursuit, entrusted to persons with experience in research methodology and in public enterprise affairs. It should be of practical utility and contain an appropriate empirical content. The object of methodologically sound and empirically valid research is that it serves as a basic aid to all the functions of ECLA in the field of public enterprise - e.g., in diagnosing and analyzing problems,

/in offering

in offering exact advisory services, in designing the most appropriate training programmes, and in planning useful publications on the basis of Latin American experience in the field of public enterprise. Certain priority items for research in depth are indicated below.

(a) The supervisory relationships of the government with public enterprises

Public enterprises have unique national objects, social and economic; and these are maximally realized when the government establishes an appropriate system of relationships with the enterprises, covering the crucial aspects of the motivation and functioning of individual public enterprises. Experience suggests that generally - maybe with a few exceptions:

- (i) the government departments are not clear - nor are the public enterprises - as to the exact social and economic results that governmental supervision (of one kind or another) should aim at promoting;
- (ii) the ministries do not have adequate expertise within themselves to design and implement the most fruitful system of supervision of public enterprises;
- (iii) the formal channels of communication, advice, control and direction from the government to the public enterprises are haphazard and, even if imposing on paper, are ineffective from the standpoint of producing the optimal performance of the enterprises; the channels alternate between being over-restrictive and being over-permissive and in either case the internal relationship of public enterprises with the national economy is not best - not even reasonably - subserved; and
- (iv) internal efforts within the government towards achieving improvements in the system of governmental supervision over public enterprises have not been highly fruitful; in several cases the efforts have not been thorough and comprehensive.

It is needless to elaborate the point - at this meeting of experts - that a well-intended and properly designed system of governmental (or public) control over public enterprises materially governs their operations (and expansions), by helping them do the right things in the right ways, by keeping them from unpreferred operations, by enriching managerial

/motivation at

motivation at the enterprise level, and eventually by ensuring that public enterprises play their due role and fully in national economic and social development.

This area of research is a high-priority area; for (i) too little, in depth, has yet been done in the Latin American context and (ii) all other efforts, such as training managers generally or functionally, produce poor results in practice in the absence of stream-lining the impact of governmental relationships with public enterprises.

To avoid the possible danger of attaching a generalized interpretation to this areas of research, the following explanation is offered, outlining, incidentally, a sub-classification of the aspects that basically constitute the area:

- (i) The formulation of the objectives of individual public enterprises: In the absence of it, no supervisory agency can know by what objectives it should be guided in its own task. This is one of the most difficult, but fundamental, areas calling for attention.
- (ii) The channels of communication between the government and public enterprises: These should be such as guarantee the right data reaching the government in right time in the right way and, in reverse, the right advice, approval or direction emerging from the government at the right time in the right way. Implicit in this dictum is the fact that the ministerial competence vis-à-vis public enterprise matters should be maximized and intra-governmental co-ordination in this whole area evolved.
- (iii) The establishment of norms applicable to major functional aspects of public enterprise operations and expansions - e.g., in the field of budgeting, manpower planning, investment decisions, and the provision of socially preferred outputs and services: In the absence of such norms, as of today, governmental supervision tends to be amateurish. A specific area for attention is project-appraisal in the public sector, on the basis of cost-benefit analyses incorporating economic as well as social objectives. With this end in view appropriate systems of analysis and appraisal should be evolved, preferably outside the ministries.

/(iv) The

- (iv) The creation of suitable agencies for the different aspects of public supervision over public enterprises: The importance of this can be gathered from a great deal of empirical evidence that suggests the existence of imperfect situations. Of special purport is the question of establishing expert supervisory agencies, outside the ministries, in respect of select areas like pricing.
- (v) Feedback of information from public enterprises to the government for the purpose of planning and plan revisions: Obviously public enterprises cannot be considered as instruments of planned economic and social development unless the correct facts regarding their operations - such as production, finances and employment - are duly available to and utilized by the planning agencies. Suitable reforms would be necessary in the information systems of public enterprises and their communication with external agencies.
- (vi) The reorientation of civil servants to the conditions, problems and requirements of public enterprises: While it is well-known that public enterprises call for a distinct approach (compared with that towards government departments) on the part of civil servants concerned with supervising them, positive and effective steps are not taken to ensure this. What should be done and how, are the major questions that governments with public enterprises should address themselves to.

A general qualification to the note may be appended at this stage, viz., in spite of the inadequacies in the public enterprise systems, there exist some public enterprises in some countries which operate efficiently. Yet it is to the system of ensuring their efficiency on an unexceptional scale that we address ourselves here.

It will be a logical culmination of this research work if, considering the utmost importance of the topic, ECLA conducts, in 1974, a ten-day seminar on the Techniques of Governmental Supervision of Public Enterprises. The differences in the political and administrative systems prevailing in Latin American countries should be appropriately considered while dealing with the subject. A basic working document should be prepared in the light of the methodological and country papers referred to in the above paragraphs and the several aspects of the problem as outlined on pages 3 and 4 of this Paper specifically included in the agenda items, on which the discussions should be intensive and not superficial or too general. It will be important to invite as participants a few well-known international experts in public enterprise, from other regions than Latin America as well, as consultants.

/This gives

This gives the Seminar the rare advantage of weighing the salient features of developments in this area of public enterprise taking place elsewhere in the world.

(b) The organizational structure of public enterprise

This refers, not to the legal form of organization of a public enterprise (e.g., department, corporation and company), but to the total system in which public enterprises of the country are organized. Some typical systems are as follows: almost every public enterprise is a separate entity; sectorally similar enterprises are either totally amalgamated under one apex agency or operate as independent units but under a holding apex; diverse - not sectorally similar - enterprises come under financial holding companies; almost all public enterprises are pyramidically integrated; and so on. Different developing countries present different kinds of experience and experiments in this regard. It will be highly desirable to look into this basic aspect in the given conditions of individual Latin American countries, so that many available problems that are otherwise certain to crop up in due course can be provided against through the most appropriate concepts of the overall system of organization. In countries where nationalization is progressing at a very fast rate this problem is of utmost importance; or else, anarchy and, alternatively, measures of expediency can result.

(c) The implications of certain unique features of public enterprise emergence

Two aspects of some emerging public enterprises in Latin American countries call for research attention in depth:

- (i) The relatively fast rate of growth of certain enterprises, as a result of policy decisions by the government. Being less gradual and less profit-oriented than in the private sector, this raises several problems such as: relative inadequacy of managerial skills, abruptness with which to proceed with operational and expansion decisions, complications, if not errors, in the decisional process and in working out foreign collaboration agreements, and the balancing of financial, economic and social criteria relevant to the enterprises. Without deep thought and proper instrumentalities of action, the enterprises may be prone to ad hoc and even wrong managerial processes in the initial days, which tend, unfortunately, to establish themselves in the long run; and an undue interference from the government may be an important aspect of these processes. It will be too difficult to set the clock back later on.

/(ii) The

- (ii) The advent of public enterprises as a result of nationalization of foreign-owned enterprises: This raises problems, not only of compensation arrangements, but of the consequences of the nationalization measures in respect of managerial skills, technical expertise, marketing capability, financial viability, transfer and/or development of technology, and investment continuity. In the absence of a systematic programming under all such heads, the enterprises, while being nationally owned, may not yield the best results expected by the nation.

(d) Techniques of evaluation of public enterprise operations

The evaluation of the working of a public enterprise is both important and difficult: important, because the nation should assure itself that the expected results have emerged out of its operations; and difficult because there is yet no clarity in many countries as to the indexes of efficiency of a public enterprise and the way in which diverse indexes, financial, economic and social, should be synthesized. Today the situation is one of no evaluation at all, or defective evaluations, or fault-finding or fault-probing enquireis. So the public gets partial, if not wrong, conclusions, and this is positively harmful to the enterprise managers, for very often their difficulties and external constraint of action are inadequately recognized by the government and the public, and they come in for an undue blame that tends to deflate their initiative and motivation.

So it is urgent to streamline the system of evaluation of public enterprises, covering such aspects as the norms of evaluation, the agencies of evaluation, the techniques of evaluation, and the follow-up measures.

(e) Problems of worker participation in management

The participation of workers in management has been a recent development in many countries; and public enterprises have often been particularly expected to implement this policy. In actual practice, it has manifested itself in different versions ranging between joint consultation and worker representation on the board of directors. The latter, in particular, raises many difficult problems, however desirable it may be in theory. These, in addition to the scope of worker participation in the shareholding of a public enterprise, call for quick attention, as different countries are already adopting practices that seem to be most expedient.

/(f) The

(f) The financial results of public enterprises

Though it is well-known by now that the financial results of a public enterprise depend not only on its efficiency but also on governmental policies as regards their investments, outputs, costs and prices, little systematic work has yet been done on the subject. Many public enterprises, recording deficits, come in for undeserved criticism directed at the level of efficiency of the managers. To relieve them of it and add to their initiative and motivation and to make the public aware of the real cost of public enterprise operations to the nation, a thorough analysis of the financial results of both successful (or profitable) and unsuccessful (or losing) enterprises should be made, with a view primarily to isolating public or external policies as a cause of the results as distinct from the state of managerial efficiency. Many other advantages flow from such an analysis, besides; and the government can eventually become aware of how to get public enterprises conduct their affairs with the object of deriving the utmost contributions from them to national economic and social development.

4. Advisory services

The governments of Latin American countries are likely to call for expert advisory services in the field of public enterprise. For in some of them the pace of expansion of the public enterprise sector is fast and serious problems correspondingly accumulate and await rapid solutions; advice from an international source is likely to contain the desirable quality of wisdom from comparative national experiences; and knowledge of certain tempting but unfruitful experiments in certain countries can be availed of in avoiding similar measures elsewhere.

Advisory services may be provided by ECLA in many ways:

(a) On simple questions calling for information that ECLA already has, as a result of its research in depth (already recommended above), ECLA cannot only furnish the information but offer appropriate conclusions of an advisory nature. This may not call for an elaborate mission to the country concerned.

(b) A one-man mission may be promoted where a government requests for advice on certain questions, for a short term. The person may be an officer of ECLA, an interregional adviser or any other officer of United Nations Headquarters, or an outsider on a special service agreement. He may be briefed at ECLA at the beginning before he proceeds on the mission, and provided with any earlier documentation available on the subject.

/(c) Advisory

(c) Advisory teams may be constituted at a subregional level on a multi-disciplinary basis, and the most appropriate team sent on a mission to a requesting country. (The composition of the team may range over public administration with specialization in public enterprise, economics, management, political science, and actual enterprise operations or supervision; and it will be desirable to include in it, on an ad hoc basis, an expert from ECLA, or United Nations Headquarters, or any other agency within the United Nations family, so as to provide the mission with a broad perspective in approaching the problems.) Such readily available teams can be a source of prompt advisory service. Their constitution is an important matter and depends essentially on the identification of personnel resources available in Latin American countries - see section 7 of this note.

(d) Sometimes an advisory service may plan a conservation of resources by adopting the following method. Once an expert (or an expert team) has been commissioned for the mission, he may minimize his own stay in the country concerned by commissioning a junior officer for data collection on the lines that he enunciates; and at an appropriate stage, after due analysis of the data, he may visit the country and proceed with his mission. (The junior officer may be drawn from a University or a specialist institute in the country concerned on a special service agreement.)

(e) When the advisory service requested by a government is highly functional, e.g., reorganizing the cost system or suggesting a marketing strategy, it will be desirable for ECLA to help the government by identifying possible institutions or experts specializing in the functional area, either within or outside the United Nations family. Wherever possible, ECLA's advisory services should rest on the principle that, once the point is reached of detailed advice on technical or functional areas being necessary, the right specialist institution should be suggested for functional and intensive consultation.

5. Training

Experience with public enterprises in developing countries indicates the need for training programmes calculated to improve their organization, supervision, operations and contribution to national economic and social development. A systematic analysis of this need suggests several distinctive phases of the training programmes, of which some have not yet been given due attention. These are outlined below; details including duration, are left out to be developed suitably at the appropriate stages of implementation.

/(a) Training

(a) Training of supervisory personnel

Senior officers in the Ministries and other departments of government, the Auditor General's office and in regulatory commissions, are in need of a reorientation towards the task of supervising public enterprises at some point or other. (This has already been discussed under the item of Research.) Experience in many developing countries strongly suggests that, unless specific efforts are made to facilitate the reorientation, most other efforts at the improvement of public enterprise performance are not likely to be most fruitful.

The substantive coverage of the training programmes in this direction should be such that the supervisory officers appreciate the intrinsic complexity of enterprise management and begin to adopt distinctly new and helpful techniques of supervision that enable the enterprises to turn out their best for the national economy. The aspects to be covered include an appreciation of the complex task of decision-making at the enterprise level, involving some risk element, managerial motivation under supervisory impacts, division of policy and managerial prerogatives between the government and the enterprises, communications between the government and the enterprises, the determination of operational or expansion norms, the techniques of supervision or control, the implications of evaluation of public enterprises, and the practical connotation of enterprise autonomy vis-à-vis governmental control. Whether the programme is to be called a course or a Workshop (or by any other title) is a secondary, though important matter.

ECLA can conceive of the programme at two levels. Firstly, a few top officers from each country may be brought together, and the programme repeated after a while to include a few more from each country. Or, a larger number may be invited from some countries in the first instance, and similar numbers from the other countries in repetitive programmes later. The latter method may offer the advantage of pooling together relatively similar countries (in the context of public enterprise as an institution within the national economy) in each programme. Secondly, programmes may be arranged, separately for each country, in which many, not a few as in the above method, may participate. Such programmes are bound to be more effective, for two reasons: (i) the prevalent situation in the country will constitute the total background; and (ii) the fact that many top officers participate in the programme simultaneously ensures the likelihood of a comprehensive impact on the task of governmental supervision of public enterprises in the country.

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ECLA may have to aim at a compromise, for it is unlikely, for various reasons, to adopt the second method and conduct repetitive programmes in all countries. It may, therefore, be desirable for ECLA to conduct one or two programmes of the former kind, work out their methodology and make basic and relevant documentation available, and encourage ILPES, ICAP and other institutions of a regional, subregional or national character, with the necessary resources, to carry on the programme at the national level, availing of the methodology and documentation of its own programmes.

A pre-requisite of this part of ECLA's work programme is that it initially commissions expert assistance in working out the design of the programme covering the substantive content as suggested above. Being a relatively new programme, as training programmes go yet, it demands special emphasis on such initial expertise.

(b) Composite training of supervisory and managerial personnel

This again will be in the nature of a relative innovation, as training programmes yet go. It is very essential to promote a fruitful dialogue between the supervisory personnel at government levels and the top managerial personnel at the enterprise levels, so that the necessary degree of appreciation of each other's problems and approaches develops in due course. The need for such programmes is the greater in countries where civil servants are sometimes or often appointed to boards and top management levels of public enterprises.

These programmes tend to be most valuable when conducted on a national or a closely subregional scale (e.g., for Central American countries) and may therefore be implemented through such agencies as ILPES and ICAP; but ECLA may take the initiative for the first programme and prepare the necessary methodological documentation for use elsewhere as well with suitable modifications as per local circumstances.

(c) Training of managers

This is one of the most realized need of public enterprises; and some efforts are already made, though in a sporadic manner, to implement training programmes, at the national levels in particular. We can classify the programmes for managers under three heads:

/(i) Training

(i) Training in the basic elements of public enterprise management.

The top two or three levels of managers may be brought together for a systematic induction into the rationale of such aspects of managerial processes as decentralization, break-down of overall norms among the constituent parts of the enterprise, managerial development programmes with the enterprise, managerial succession, internal (two-way) communication, incentive schemes and motivation. All enterprises are concerned with these every day, but in most public enterprises there are not practiced in an optimal manner nor consistent with a logical basis. The programmes can be usefully revealing to the top managers; and the stature, efficacy and motivation of middle-managers, who may well be the top managers of the future, will be unexceptionally reinforced. Of course the programmes will rest on practical case material, and appropriate techniques of inter-tier exposures among managers can be worked out.

(ii) Programming for improved performance (PIP). Oriented to a given enterprise, this training programme preliminarily identifies its critical problems and is built around the solving of those problems. It seeks to impart problem-solving skills to the managers and is likely to be of the utmost practical use to them in enabling them to improve their capability for analysing the various ramifications of a problem and for solving it in the context of the managerial team of the enterprise itself. When properly devised, it guarantees, unlike other programmes that cover a few of the managers of a given enterprise, a total commitment on the part of the top managers to the idea of a problem-solving exercise in which managers at all levels participate. Further the programmes can be built around the context of considerations that pertain especially to public enterprise operations.

Such programmes call for intensive work in identifying the problems and in putting them in appropriate shape for the training programme. These, being concerned with particular enterprises, may be undertaken through national or closely subregional agencies.

(iii) Managerial training - general and functional. This refers to programmes in general management or in the functional areas such as marketing, finance, personnel and production. These have large common elements with programmes applicable even to private enterprises, and may well be conducted by national institutions of management. Further individual enterprises, especially the large enterprises, can establish their own institutions of management training; and for the smaller ones the government may establish a common institute of management training in general or functional areas. ECLA's function in this regard may be minimal, apart from emphasizing such developments in the course of its advisory services and other training programmes.

A word in the end on the training programmes. These would be most-effective, on the assumption that no institutional barriers rigidly exist in a country against the upward movement of managers from one level to another.

6. Documentation

ECLA can play an important role in respect of documentation on public enterprise in several ways:

(a) The Bibliography containing about 2,000 entries, prepared jointly by the Centro Latinoamericano de Documentación Económica y Social, the Library and the Public Administration Unit of ECLA, should be constantly improved, enlarged and brought up to date. Further, the items from among the entries, which merit brief annotation as regards their content, may be suitably annotated in the future editions of the Bibliography; that will give the reader an idea of the exact coverage and importance of the literature listed in the Bibliography. A network of information leading to these suggested improvements should be built up by ECLA.

(b) ECLA may collect available literature on public enterprises, especially in Latin America, including annual reports of public enterprises, as far as possible, and serve as a clearing house of information for researchers, public enterprises and governments, seeking to know about particular aspects of the subject.

(c) ECLA may commission country papers of about 25 pages each, describing the public enterprise situation in the Latin American countries. Experts who are known for their knowledge of the subject in the countries concerned should be invited through special service agreements, wherever necessary, to undertake the work. What is imperative in this effort, however, is, primarily, the preparation of an aide memoire clearly stating the aspects to be covered and the angle from which they should be covered. In the absence of such a document being made available to the invited authors, the compilation will tend to be anarchic in design and coverage. Further, when the Papers are all received, purposeful substantive scrutiny should be undertaken by ECLA, so as to make possible any necessary revisions. The assistance of the Public Administration Division at Headquarters may be particularly desirable in this whole project. The project is absolutely justified because discussions with public enterprise men in several Latin American countries have constantly revealed their feeling in favour of such a compilation on Latin American public enterprises.

/(d) It

(d) It may be desirable for ECLA, at a later stage, i.e., after the project mentioned in (c) above fructifies, to promote periodical publications - on similar lines - on current developments in the field of public enterprise in the Latin American countries.

7. Identification of available resources

This caption refers to the identification of personnel and institutional resources available in the Latin American countries in the field of public enterprise.

(a) Personnel resources: ECLA may prepare as complete a roster of persons with specialist abilities in the field of public enterprise as possible. The roster should not be a mere list of names, but under each name the following should be briefly enumerated: his nationality, age, qualifications, experience in public enterprise - research, teaching, operations, supervision, consultancy, etc. - present position, qualifications, if any, to his availability for short or long term assignments in any Latin American country.

Likewise a roster may be attempted in which are recorded the names, designations, qualifications and experience of the top-level managerial personnel in public enterprises, in each Latin American country, sector by sector of activity, and within each sector, enterprise by enterprise. This helps ECLA in drawing on a suitable person for any assignment; it shows ECLA whom to contact for a particular information; above all it helps the managers of enterprises (of a country) themselves in knowing who their counterparts elsewhere are whom to consult on any matter of common interest.

(b) Institutional resources: ECLA may similarly prepare a complete list of institutions - in Universities or elsewhere - e.g., in governments or in enterprises themselves, which have a specialist interest in research, consultancy, training and documentation in the field of public enterprise in Latin American countries. This helps ECLA in suggesting appropriate assignments of certain parts of the comprehensive work programme recommended in the earlier sections, to the right national, subregional or regional institutions, especially as regards training, of which many recommended programmes are best undertaken, not by ECLA itself, but by these other institutions.

This roster, again, should go far beyond the names (and locations) of institutions. It should include the names, qualifications, interests and experience of the senior staff in each institution in the field of

/public enterprise,

public enterprise, a classified account of the work - research, consultancy, training, documentation, etc. - that it has already done, the terms on which it undertakes any assignment from ECLA or in general furtherance of its work programme, and the extent of facilities available for extra-national activities such as subregional training programmes.

The identification of personnel and institutional resources in the Latin American countries helps ECLA in conserving the costs of implementing its programmes, for competent resources persons and institutions in proximity to the location of a programme can be drawn upon. One basic qualification should be outlined, however; wherever methodological work, analytical acumen and thorough experience are called for and where, especially, a major new line is being launched, these rosters should not preclude the desirability of competent and suitable persons being commissioned from outside.

8. Priorities and Time-phasing

The priorities in the work programme of ECLA, along with their time-phasing, are suggested below.

Research

- 1973 1. Methodological paper on item I (a), (Supervisory relationships of the government with public enterprises), with empirical basis relating to two or three representative countries in Latin America; to be followed by research work on four countries selected on criteria of representativeness.
2. Items I (c) (i) and (ii), (The implications of certain unique features of public enterprise emergence) - Three case studies on (i) - public enterprises growing at a relatively fast rate - and three on (ii) - countries with especial problems of nationalization.
- 1974 3. A ten-day Seminary on Techniques of Governments Supervision of Public Enterprises - see item I (a).
4. Item I (e) - Workers' Participation in management: four country and enterprise studies.
5. Item I (b) - Organizational structure of public enterprise - studies with reference to five countries carefully selected.

/1975

- 1975 6. Item I (d) - Techniques of evaluation - A Methodological paper, followed by three case studies.
7. Item I (f) - The financial results of public enterprises - An intensive analysis with reference to three countries.

Advisory services

- 1973 1. Formation of advisory teams for different subregions of Latin America.
2. Provision of advisory services to requesting governments.
- 1974 3. Provision of advisory services to requesting governments.
- 1975 4. Provision of advisory services to requesting governments.

Training

By ECLA

By ILPE3, ICAP and any other institution of a regional, subregional or national character

- 1973 Item III (a) - Training of Supervisory personnel - for one week
- Item III (b) - Composite training of supervisory and managerial personnel - for ten days
- 1974 Item III (a) - Training of supervisory personnel
- Item III (b) - Composite training of supervisory and managerial personnel
- (b) Composite training of supervisory and managerial personnel - for ten days
- Item III (c) (ii) A four-week PIP programme in one country
- Item III (c) (iii) - Managerial Training - general and functional
- Item III (b) - Composite Training of supervisory and managerial personnel
- Item III (c) (ii) - Four-week PIP programmes in some countries
- III (c) (i) - Training in the basic elements of public enterprise management
- III (c) (iii) - Managerial training - general and functional

Training

By ECLA

By ILPES, ICAP and any other institution of a regional, subregional or national character

1975 Item III (b) - Composite training of supervisory and managerial personnel

Item III (b) - Composite training of supervisory and managerial personnel

III (c) (ii) - Four-week PIP programmes in some countries

III (c) (i) - Training in the basic elements of public enterprise management

III (c) (iii) - Managerial training - general and functional

(Special attention may be paid in the course of the training programmes to identify potential candidates capable of carrying on training functions in course of time.)

Documentation

1973 Item IV - Bibliography - Acquisition of existing literature on public enterprises. Commission of country papers.

1974 Bibliography - Updating - Acquisition of existing literature on public enterprises, scrutiny, editing and publication of country papers.

1975 Bibliography - Updating - Acquisition of existing literature on public enterprises.

Identification of available resources

1973 Item V (a) - Personnel resources.
V (b) - Institutional resources.

1974) Updating the data.
1975)

The exact details of all these programmes need to be worked out in full in due course.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews, while secondary data was obtained from existing reports and databases.

The third section provides a detailed description of the data analysis process. This involves identifying trends, patterns, and anomalies within the dataset. Statistical tools and software were used to facilitate this process, ensuring that the results are both accurate and reliable.

Finally, the document concludes with a summary of the findings and their implications. The results indicate that there are significant opportunities for improvement in the current system. By implementing the suggested changes, the organization can enhance its efficiency and reduce the risk of errors.